

Registration number: 07169907

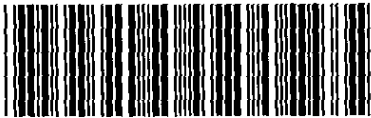
Backwell Dental Care Limited

Annual Report and Unaudited Financial Statements

for the Year Ended 31 March 2021

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Backwell Dental Care Limited

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Backwell Dental Care Limited

(Registration number: 07169907)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Current assets			
Debtors	3	<u>12,440</u>	<u>8,674</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		<u>12,340</u>	<u>8,574</u>
Total equity		<u>12,440</u>	<u>8,674</u>

For the financial year ending 31 March 2021 the company was entitled to exemption from audit under section 479A of the Companies Act 2006 relating to subsidiary companies.

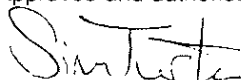
Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 21/12/21 and signed on its behalf by:



Dr S Turton
Director

Backwell Dental Care Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2021

1 General information

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Easton Manor
Easton Royal
Pewsey
Wiltshire
SN9 5LZ

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;
it is probable that future economic benefits will flow to the entity;
and specific criteria have been met for each of the company's activities.

Tax

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Backwell Dental Care Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2021

Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

3 Debtors

	2021 £	2020 £
Receivables from related parties	10,853	7,087
Other debtors	1,587	1,587
	<u>12,440</u>	<u>8,674</u>

Included in debtors above are amounts due from group companies totalling £10,853 (2020 - £7,087), which are interest free and repayable on demand.

4 Parent and ultimate parent undertaking

The parent of the smallest group in which these financial statements are consolidated is Gensmile Limited, incorporated in England and Wales.

The address of Gensmile Limited is:

Easton Manor, Easton Royal, Pewsey, England, SN9 5LZ.